

**CENTRAL UNIVERSITY OF JHARKHAND**  
**शिवसुख केंद्रिय विश्वविद्यालय**

(A Central University established by an Act of Parliament of India in 2009)



**ANNUAL ACCOUNTS**  
**2015-2016**



**CENTRAL UNIVERSITY OF JHARKHAND**  
झारखण्ड केन्द्रीय विश्वविद्यालय  
(A Central University established by an Act of Parliament of India in 2009)  
CAMPUS - BRAMBE, DIST - RANCHI-835205  
JHARKHAND.

**BALANCE SHEET AS AT 31ST MARCH, 2016**

SOURCES OF FUND	SCHEDULE	(Amount in Rs)	
		As at March 31, 2016	As at March 31, 2015
- CORPUS / CAPITAL FUND	1	2,123,338,907.00	1,880,749,919.00
- DESIGNATED/EARMARKED/ENDOWMENT FUND	2	2,500,000.00	2,500,000.00
- CURRENT LIABILITIES & PROVISIONS	3	116,750,615.00	134,802,013.00
<b>TOTAL</b>		<b>2,242,589,522.00</b>	<b>2,018,051,932.00</b>
<b>APPLICATION OF FUNDS</b>			
- FIXED ASSETS	4	535,938,632.00	559,306,565.00
- Tangible Assets		380,270.00	-
- Intangible Assets		1,076,352,195.00	1,076,352,195.00
- Capital Work in Progress		-	-
- INVESTMENT FROM EARMARKED / ENDOWMENT FUND	5	-	-
- Long Term		-	-
- Short Term		-	-
- INVESTMENTS - OTHERS	6	-	-
- CURRENT ASSETS	7	502,985,988.00	375,656,215.00
- LOANS, ADVANCES & DEPOSITS	8	126,932,437.00	6,736,957.00
<b>TOTAL</b>		<b>2,242,589,522.00</b>	<b>2,018,051,932.00</b>



SIGNIFICANT ACCOUNTING POLICIES

CONTINGENT LIABILITIES & NOTES TO ACCOUNTS

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FOR CENTRAL UNIVERSITY OF JHARKHAND

Place:- Brambe, Ranchi  
Date : 29th June, 2016

(SANTOSH KUMAR GUPTA)  
Finance Officer (I/C)

(PROF. NAND KUMAR YADAV 'INDU')  
Vice Chancellor

Central University of Jharkhand, Ranchi  
CAMPUS - BRAMBE, DIST - RANCHI, JHARKHAND



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**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016**

PARTICULARS	SCHEDULE	(Amount in Rs.)	
		Ended March 31, 2016	Ended March 31, 2015
<b>INCOME</b>			
Academic Receipts	9	66,964,909.00	40,565,200.00
Grants/Subsidies	10	378,323,000.00	250,000,000.00
Income from Investments	11	24,242,885.00	8,421,872.00
Interest Earned	12	12,480,314.00	5,158,225.00
Other Income	13	2,848,681.00	1,692,280.00
Prior Period Income	14	-	-
<b>TOTAL (A)</b>		<b>484,859,789.00</b>	<b>305,837,577.00</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits (Establishment Expenses)	15	151,454,283.00	143,063,606.00
Academic Expenses	16	22,548,295.00	11,133,989.00
Administrative & General Expenses	17	22,735,624.00	30,632,921.00
Transportation Expenses	18	7,139,687.00	7,014,978.00
Repair & Maintenance	19	7,461,164.00	5,463,979.00
Finance Costs	20	75,055.00	94,329.00
Depreciation	4	30,360,343.00	29,446,921.00
Other Expenses	21	496,350.00	496,350.00
Prior Period Expenses	22	-	-
<b>TOTAL (B)</b>		<b>242,270,801.00</b>	<b>227,347,073.00</b>
Balance being excess of Income over Expenditure (A-B)		242,588,988.00	78,490,504.00
Transfer to / from Designated Fund		-	-
Building Fund		-	-
Others (Specify)		-	-
Balance being Surplus / (Deficit) carried to Capital Fund		242,588,988.00	78,490,504.00

**SIGNIFICANT ACCOUNTING POLICIES**

**CONTINGENT LIABILITIES & NOTES TO ACCOUNTS**

23  
24

FOR CENTRAL UNIVERSITY OF JHARKHAND

  
**(SANTOSH KUMAR GUPTA)**  
 Finance Officer (I/C)

  
**(PROF. NAND KUMAR YADAV 'INDU')**  
 Vice Chancellor

Place:- Brambe, Ranchi  
 Date : 29th June, 2016

Central University of Jharkhand, Ranchi  
 Barambe, Dist. Ranchi, Jharkhand, India



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**SCHEDULES "1" TO "24" FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS**

SCHEDULE - 1	CORPUS/ CAPITAL FUND	2015-2016	(Amount in Rs.) 2014-2015
	<b>Balance at the beginning of the year</b>	1,880,749,919.00	1,801,359,415.00
	<b>Add: Contribution towards Corpus/Capital Fund</b>	-	-
	<b>Add: Grants from UGC, Government of India and State Government to the extent utilized for Capital Expenditure.</b>	-	-
	<b>Add: Assets purchased out of Earmarked fund.</b>	-	-
	<b>Add: Assets purchased out of Sponsored projects, where ownership vests in the institution.</b>	-	-
	<b>Add: Assets Donated/ Gifts Received</b>	-	900,000.00
	<b>Add: Other Additions</b>	-	-
	<b>Add: Excess of Income over expenditure transferred from the Income &amp; Expenditure.</b>	242,588,988.00	78,490,504.00
	<b>(Deduct): Deficit transferred from the Income &amp; Expenditure Account</b>	-	-
	<b>Balance at the Year End</b>	<u>2,123,338,907.00</u>	<u>1,880,749,919.00</u>



SCHEDULE - 2	DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	Fund Wise Break-up			Total
		BABU JAGJWAN RAM CHAIR	ENDOWMENT FUND	CURRENT YEAR	
a) Balance as at the beginning of the year					
b) Add: Addition to the Fund					
i) Donation/ Grants		2,500,000.00	-	2,500,000.00	2,500,000.00
ii) Income from investments made of the funds		-	-	-	-
iii) Accrued interest on investments of the funds		-	-	-	-
iv) Other additions		-	-	-	-
<b>TOTAL (a+b)</b>		2,500,000.00	-	2,500,000.00	2,500,000.00
c) Utilisation/Expenditure toward objective of fund					
i) Capital Expenditure					
> Fixed Assets					
> Others					
ii) Revenue Expenditure					
> Salaries, Wages Allowance etc.					
> Rent					
> Other Administrative expenses					
<b>TOTAL ( c )</b>					
Net Balance as at the year end (a+b-c)		2,500,000.00	-	2,500,000.00	2,500,000.00
		2,500,000.00	-	2,500,000.00	2,500,000.00
<b>Represented by</b>					
Cash & Bank Balances		2,500,000.00	-	2,500,000.00	2,500,000.00
Investments		-	-	-	-
Interest Accrued but not due		-	-	-	-
<b>TOTAL</b>		2,500,000.00	-	2,500,000.00	2,500,000.00

SCHEDULE - 3			CURRENT LIABILITIES AND PROVISIONS FOR EXPENSES		
<b>A. CURRENT LIABILITIES</b>					
Deposits from Staff					
Deposits From Students (University, Hostel, Library & Centre Caution Deposits)	18,306,690.00				14,896,900.00
Sundry Creditors (Project, Goods & Services, etc.)					
-For Goods & Services	936,744.00				10,352,114.00
-Others					
Deposits-Others (Including EMD & SD)	64,218,315.00				63,584,115.00
Statutory Liabilities (PF, NPS, Prof. Tax, TDS, WC Tax, Royalty)					
-Overdue	3,666,391.00				5,262,409.00
-Others					
Other Current Liabilities					
- Salary/Remuneration					
- Receipts against sponsored projects -3(a)		26,750,660.00		39,240,227.00	
- Receipts against sponsored fellowship & scholarships-3 (b)		1,307,659.00		1,307,167.00	
- Unutilized Grants					
- Grants in Advance					
- Other Funds- Special Funds payable/unexpended		1,232,332.00		139,311.00	
- Other Liabilities		331,824.00		19,770.00	
					40,706,475.00
<b>TOTAL (A)</b>	<b>116,750,615.00</b>			<b>134,802,013.00</b>	
<b>B. PROVISIONS</b>					
-For Taxation					
-Gratuity					
-Superannuation Fund					
-Accumulated Leave Encashment					
-Trade Warranties/ Claims					
-Others					
<b>TOTAL (B)</b>					
<b>TOTAL (A+B)</b>	<b>116,750,615.00</b>			<b>134,802,013.00</b>	

SCHEDULE 3(a) SPONSORED PROJECTS		OPENING BALANCE AS ON 01.04.2015		RECEIPTS & RECOVERIES DURING THE YEAR		EXPENDITURES DURING THE YEAR				CLOSING BALANCE AS ON 31.03.2015	
HEAD OF ACCOUNT		DR.	CR.	RECEIPTS BY	RECOVERED	TOTAL	REVENUE EXP	CAPITAL EXP	DR.	DR.	CR.
				CR.	CR.						
<b>II</b>											
<b>A</b>											
	<b>SPONSORED PROJECT</b>										
	<b>University Grant Commission (UGC)</b>										
1	DHARMENDRA SINGH- INTER UNIVERSITY ACCELERATE CENTRE		892.00	98,000.00	-	98,892.00	98,922.00	-	-	-30.00	-
2	MRP GRANT E.P. SINHA	160,335.00	-	-	-	160,335.00	46,300.00	-	-	-	114,035.00
3	M.F.P. PROJECT R.K DEY	108,777.00	-	-	-	108,777.00	122,000.00	-	-	-	-
4	MRP GRANT- SANDEEP KUMAR YADAV	122,877.00	-	-	-	122,877.00	28,977.00	-	-	-	-
5	MRP PROJECT - KAVITA PARMAR (SERB)	1,160,000.00	-	500,000.00	-	1,660,000.00	838,471.00	-	-	-	-
6	MRP GRANT RAJ RAHADUR SINGH (SERB)	1,123,465.00	-	-	-	1,123,465.00	294,875.00	-	-	-	-
	MRP PROJECT-AJAI SINGH		1,418,274.00	-	-	1,418,274.00	69,060.00	-	200,000.00	-	559,320.00
											1,418,274.00
1	UGC- SER PROJECT	585,000.00	-	-	-	585,000.00	77,500.00	433,613.00	-	-	73,487.00
2	PARITHA GHOSH	215,000.00	-	85,000.00	-	300,000.00	103,654.00	-	-	-	496,346.00
3	BASUDEB PRADHAN	471,788.00	-	-	-	471,788.00	184,561.00	-	-	-	-
4	PURABI SAIKA	585,000.00	-	-	-	585,000.00	250,865.00	-	-	-	-
5	DHARMENDRA SINGH	600,000.00	-	-	-	600,000.00	50,065.00	-	-	-	287,173.00
6	SACHIN KUMAR	600,000.00	-	-	-	600,000.00	49,411.00	-	-	-	-
7	BHASKAR SINGH	600,000.00	-	-	-	600,000.00	125,346.00	-	-	-	155,326.00
8	KULDEEP BAUGH	600,000.00	-	-	-	600,000.00	180,245.00	-	-	-	212,888.00
					33,388.00	633,388.00	125,170.00	158,584.00	-	-	345,644.00
	<b>UGC- FRP PROJECT</b>										
1	UGC FRP PROJECT (SANDEEP KUMAR CHOUDHARY)	-	-	600,000.00	-	600,000.00	-	98,800.00	-	-	501,200.00
2	UGC FRP PROJECTS (SANDEEP KUMAR CHOUDHARY)	-	-	1,200,000.00	-	1,200,000.00	1,281,871.00	-	-	-	-
3	UGC FRP PROJECTS (PARTHA GHOSH)	-	-	1,200,000.00	-	1,200,000.00	1,277,967.00	-	-	-	-
4	UGC FRP PROJECTS (PALLAVI SHARMA)	-	-	1,050,000.00	-	1,050,000.00	1,073,105.00	-	-	-	-
5	FAST TRACK YOUNG SCIENTISTS (GAJENDRA PRASAD SINGH)	-	-	1,772,666.00	-	1,772,666.00	-	-	91,333.00	-	658,657.00
6	SERB YS PROJECT (PARTHA GHOSH)	-	-	1,800,000.00	-	1,800,000.00	-	-	-	-	1,772,666.00
7	SERB YS DISTRIBUTION (PURABI SAIKA)	-	-	1,800,000.00	-	1,800,000.00	-	-	-	-	1,800,000.00
8	SERB YS PROJECT (DEBIT DAS)	-	-	1,898,000.00	-	1,898,000.00	-	-	-	-	1,771,667.00



SCHEDULE 3(B) SPONSORED FELLOWSHIP AND SCHOLARSHIPS

HEAD OF ACCOUNT	OPENING BALANCE AS ON 01.04.2015		TRANSACTION						CLOSING BALANCE AS ON 31.03.2016	
	DR.	CR.	REVENUE EXP	CAPITAL EXP	ADVANCE	ON RECOVERED	REFUND BY	DR.	CR.	
			CR.		DR.					
<b>SPOSORED FELLOWSIP/SCHOLARSHIP</b>										
1 DBT RESEARCH ASSOCIATESHIP PROGRAMME (ABHAY KUMAR SINGH)	-	-	1,165,600.00	-	-	-	-	-	597,200.00	
2 LINEAR ALGEBRA (DR. JAGMOHA TANTI)	-	121,497.00	-	-	-	-	-	-	121,497.00	
3 POST DOCTORAL FELLOWSHIP (DR. MEERA MISHRA)	-	922,000.00	-	-	-	-	-	-	-	
4 JUGC JRF FELLOWSHIP	-	342,400.00	807,167.00	-	-	-	-	-	-	
5 INSPIRE FELLOWSHIP PROGRAMME (KAMDEO KUMAR PRAMANIK)	-	-	294,700.00	-	-	114,833.00	-	-	-	
6 INSPIRE FELLOWSHIP PROGRAMME (ANITA SUPASMBEE)	-	-	254,882.00	-	-	14,700.00	-	-	-	
7 INSPIRE FELLOWSHIP PROGRAMME (ANIT SUPASMBEE)	-	11,967.00	213,214.00	-	-	-	-	-	11,668.00	
8 JUNIOR RESEARCH FELLOWSHIP (PHUNTSOG DOLMA)	-	30,800.00	410,000.00	-	-	-	-	-	1.00	
9 JRF CSR NET (PREETI SWARUPA)	-	-	480,000.00	-	-	-	-	-	3,283.00	
10 NPA, NEW DELHI	-	-	157,728.00	-	-	-	-	-	10,000.00	
	-	-	15,000.00	-	-	-	-	-	374,000.00	
	-	-	15,000.00	-	-	-	-	-	150,000.00	
	-	-	190,000.00	-	-	-	-	-	-	
<b>TOTAL</b>	-	1,428,664.00	3,450,077.00	-	-	132,533.00	-	-	1,307,659.00	

SCHEDULE - 4 (PLAN) FIXED ASSETS AND DEPRECIATION ALLOWANCE

S.NO	ASSETS HEAD	Rate	Opening Bal. as on 1.4.2015	Addition during the Period	Deletion during the Period	Closing Bal. as on 31.3.2016	Acc. Depreciation as on 01.04.2015	Depreciation for the Period	Depreciation Adjustment	Total Depreciation	Bal. as on 31.03.2016	Bal. as on 31.03.2015
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Land- Free Hold	0.00%	1.00	-	-	1.00	-	-	-	-	1.00	1.00
2	Site Development (Temp. Campus)	0.00%	1,543,990.00	-	-	1,543,990.00	-	-	-	-	1,543,990.00	1,543,990.00
3	Building (Temp. Campus)	2.00%	452,141,486.00	-	-	452,141,486.00	37,638,899.00	9,045,830.00	-	46,684,729.00	405,496,757.00	452,141,486.00
4	Roads & bridges	2.00%	-	-	-	-	-	-	-	-	-	-
5	Tubewell & Water supply (Temp. Campus)	2.00%	2,246,991.00	-	-	2,246,991.00	178,444.00	44,940.00	-	223,384.00	2,023,607.00	2,246,991.00
6	Sewerage & Drainage	2.00%	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation & Equipment	5.00%	11,471,353.00	-	-	11,471,353.00	2,637,481.00	573,568.00	-	3,211,049.00	8,260,304.00	11,471,353.00
8	Plant & Machinery	5.00%	15,844,600.00	-	-	15,844,600.00	3,794,752.00	792,230.00	-	4,576,482.00	11,268,118.00	15,844,600.00
9	Scientific & Laboratory Equipments	8.00%	35,124,869.00	3,134,988.00	-	38,259,857.00	6,496,729.00	3,060,789.00	-	9,557,518.00	28,702,339.00	35,124,869.00
10	Office Equipments	7.50%	3,791,905.00	375,729.00	-	4,167,634.00	915,969.00	314,423.00	-	1,228,392.00	2,937,442.00	3,791,905.00
11	Audio Visual Equipments	7.50%	6,201,155.00	54,811.00	-	6,255,966.00	1,648,280.00	469,197.00	-	2,117,477.00	4,138,489.00	6,201,155.00
12	Computers & Peripherals	20.00%	27,910,164.00	594,322.00	-	28,504,486.00	22,144,583.00	5,700,897.00	-	27,845,480.00	659,006.00	27,910,164.00
13	Furniture, Fixture & Fitting	7.50%	84,770,694.00	-	-	84,770,694.00	25,895,757.00	6,357,802.00	-	32,253,559.00	52,517,135.00	84,770,694.00
14	Vehicles	10.00%	6,535,479.00	-	-	6,535,479.00	3,243,704.00	653,548.00	-	3,897,252.00	2,638,227.00	6,535,479.00
15	Lib. books & Scientific Journals	10.00%	23,277,304.00	2,524,346.00	-	25,801,650.00	9,472,086.00	2,580,165.00	-	12,052,251.00	13,749,399.00	23,277,304.00
16	Others	10.00%	5,127,704.00	56,700.00	-	5,184,404.00	2,624,946.00	518,440.00	-	3,143,386.00	2,041,018.00	5,127,704.00
	<b>Total (A)</b>		<b>675,987,695.00</b>	<b>6,738,896.00</b>	<b>-</b>	<b>682,726,591.00</b>	<b>116,681,130.00</b>	<b>30,106,823.00</b>	<b>-</b>	<b>146,787,959.00</b>	<b>535,938,632.00</b>	<b>675,987,695.00</b>

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Capital work in Progress (B)

S.NO	INTANGIBLE ASSETS	Rate	Opening Bal. as on 1.4.2015	Addition during the Period	Deletion during the Period	Total 31.3.2016	Acc. Depreciation as on 01.04.2015	Depreciation for the Period	Depreciation Adjustment	Total Depreciation	Bal. as on 31.03.2016	Bal. as on 31.03.2015
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
18	Computer Software	40.00%	-	633,784.00	-	633,784.00	-	253,514.00	-	253,514.00	380,270.00	-
19	E-Journals	40.00%	-	-	-	-	-	-	-	-	-	-
20	Patents & Copyrights	9 Years	-	-	-	-	-	-	-	-	-	-
	<b>Total (C)</b>		<b>-</b>	<b>633,784.00</b>	<b>-</b>	<b>633,784.00</b>	<b>-</b>	<b>253,514.00</b>	<b>-</b>	<b>253,514.00</b>	<b>380,270.00</b>	<b>-</b>
	<b>TOTAL (A+B+C)</b>		<b>675,987,695.00</b>	<b>7,372,680.00</b>	<b>-</b>	<b>683,360,375.00</b>	<b>116,681,130.00</b>	<b>30,360,343.00</b>	<b>-</b>	<b>147,041,473.00</b>	<b>1,612,671,097.00</b>	<b>1,752,339,890.00</b>
	Figures for the											
	Previous year		673,910,557.00	2,124,537.00	47,399.00	675,987,695.00	87,234,209.00	29,446,921.00	-	116,681,130.00	1,635,658,760.00	1,665,028,543.00

1,076,352,195.00

1,076,352,195.00





SCHEDULE - 6	INVESTMENTS - OTHERS
- In Central Government Securities	.....
- In State Government Securities	.....
- Other Approved Securities	.....
- Shares	.....
- Debentures & Bond	.....
- Other (to be specified)	.....
<b>TOTAL</b>	.....
	.....
	.....

SCHEDULE - 7		CURRENT ASSETS	
1. Stock			
-Stores & Spares			
-Loose Tools			
-Publications			
-Laboratory Chemicals, consumables, & glass wares			
-Building Materials			
-Electrical Materials			
-Stationery			
-Water Supply Materials			
2. Sundry Debtors			
-Debts Outstanding for a period exceeding Six months			
-Others			
3. Cash and Bank Balance:			
A) With Scheduled Banks			
<b>Current Account</b>			
Punjab National Bank 7277002100000040	2,236,066.00		
Punjab National Bank 7277002100000068	1,682,694.00		
Punjab National Bank 727700100004002	597,200.00		
Punjab National Bank 727700100002217	3,415,316.00	7,931,276.00	4,955,401.00
<b>Term Deposits Accounts</b>			
Opening Balance FDR	202,662,676.00		
Add: FDR with Bank	732,415,483.00		
Add: Accrued Interest	24,242,885.00		
Less: FDR Matured/Redemed/TDS	657,145,633.00	302,175,411.00	202,662,676.00
<b>Savings Account</b>			
Allahabad Bank 21525023720	2,665,016.00		
Allahabad Bank 21525022160	3,743,387.00		
Allahabad Bank 21525036127	884,056.00		
State Bank of India 30827946251	(5,025,142.00)	2,267,317.00	65,988,802.00
<b>Sweep Account</b>			
Punjab National Bank	132,500,000.00		
State Bank Of India	3,920,806.00		
Allahabad Bank	54,191,178.00	190,611,984.00	102,049,336.00
B) With Non -Scheduled Banks			
<b>Term Deposits Accounts</b>			
<b>Savings Account</b>			
4. Post Office Saving Accounts			
<b>TOTAL</b>		502,985,988.00	375,656,215.00

SCHEDULE - 8 LOANS, ADVANCES & DEPOSITS			
Loans and Advance			
1. Advances to Employees (Non-Interest Bearing)			
: Salary	-	-	-
: Festival	-	-	-
: Medical Advance	-	-	-
: Loans to Staff (Expenditure Account)	3,531,453.00	3,531,453.00	1,350,713.00
2. Long Term Advances to Employees (Interest Bearing)			
: Vehicle Loan	-	-	-
: Home Loan	-	-	-
: Others	-	-	-
3. Advances and other amounts recoverable in cash or in kind for value to be received			
- Advance on Capital A/c	-	-	-
- Advance to Suppliers	-	-	-
- Others	26,205.00	26,205.00	1,515,115.00
4. Prepaid Expenses			
- Insurance	-	-	-
- Miscellaneous Expenses to the extent not written off	1,985,400.00	1,985,400.00	2,481,750.00
5. Deposits			
- Telephone	-	-	-
- Lease Rent	1,185,504.00	1,185,504.00	-
- Electricity	-	-	-
- Other (Deposit & Advances)	203,875.00	1,389,379.00	1,389,379.00
6. Income Accrued but not due			
- On Investments from Earmarked/Endowment Funds	-	-	-
- On Investment Others	-	-	-
- On Loans & Advances	-	-	-
- Others	-	-	-
7. Others - Current Assets Receivable from UGC/ Sponsored Projects			
- Debit Balance in Sponsored Projects	-	-	-
- Debit Balance in Sponsored Fellowship & Scholarship	-	-	-
- Grants Receivable (Sanctioned from UGC not Received)	-	-	-
- Others Receivable from UGC	120,000,000.00	120,000,000.00	-
8. Claims Receivable			
<b>TOTAL</b>		<b>126,932,437.00</b>	<b>6,736,957.00</b>

SCHEDULE - 9 ACADEMIC RECEIPTS		
<b>Fees from Students</b>		
- Academic		
1. Tuition Fee	8,843,680.00	8,916,800.00
2. Admission Fee	382,500.00	299,000.00
3. Enrolment Fee	-	-
4. Library Admission Fee	1,337,780.00	1,075,300.00
5. Laboratory Fee	23,150,380.00	18,986,700.00
6. Art & Craft Fee	-	-
7. Registration Fee	382,500.00	299,500.00
8. Syllabus Fee	-	-
		29,577,300.00
- Examination		
1. Admission Test Fee	-	-
2. Annual examination fees	5,706,975.00	3,977,000.00
3. Mark sheet fees, Certificate Fee	-	-
4. Others	-	-
		3,977,000.00
- Other fees		
1. Medical fees	1,302,832.00	983,680.00
2. Fooding Charges	19,814,915.00	558,080.00
3. Transport fees	1,397,245.00	1,706,590.00
4. Identity card fee	72,300.00	44,789.00
5. Fine/Miscellaneous income	127,650.00	38,450.00
6. Hostel Fee	2,671,450.00	2,639,200.00
		5,970,789.00
<b>Sale Of Publications</b>		
- Sale of admission forms	-	-
- Sale of question papers	-	-
<b>Other Academic Receipts</b>		
- Receipt for Workshop, Seminar, Programmes, etc.	1,774,702.00	1,040,111.00
	<b>66,964,909.00</b>	<b>40,565,200.00</b>

SCHEDULE - 10	GRANTS RECEIVED/SUBSIDIES (IRREVOCABLE GRANT RECEIVED)				
Plan Grant From - University Grant Commission	<table border="1"> <tr> <td data-bbox="406 548 470 728">378,323,000.00</td> <td data-bbox="406 728 470 1706">250,000,000.00</td> </tr> <tr> <td data-bbox="470 548 518 728"><u>378,323,000.00</u></td> <td data-bbox="470 728 518 1706"><u>250,000,000.00</u></td> </tr> </table>	378,323,000.00	250,000,000.00	<u>378,323,000.00</u>	<u>250,000,000.00</u>
378,323,000.00	250,000,000.00				
<u>378,323,000.00</u>	<u>250,000,000.00</u>				



SCHEDULE - 11	INCOME FROM INVESTMENTS	Earmarked/Endowment Fund		Other Investments	
		Current Year	Previous Year	Current Year	Previous Year
		1. Interest -On Government Securities -Other Bonds & Debitures	-	-	-
2. Interest on Term Deposits	-	-	24,242,885.00	8,421,872.00	
3. Income accrued but not due on Term Deposit/Interest bearing advances to employees	-	-	-	-	
4. Interest on Saving Bank A/c	-	-	-	-	
5. Others	-	-	-	-	
<b>TOTAL</b>	-	-	24,242,885.00	8,421,872.00	
Transferred to Earmarked/ Endowment Funds	-	-	-	-	
<b>BALANCE</b>	-	-	-	-	

SCHEDULE - 12	INTEREST EARNED	
On Savings bank accounts with scheduled banks	12,480,314.00	5,158,225.00
On Loans	-	-
-Employees/Staff	-	-
-Others	-	-
On Debtors & Other Receivables	12,480,314.00	5,158,225.00
	<u>12,480,314.00</u>	<u>5,158,225.00</u>

SCHEDULE - 13		OTHER INCOME	
<b>A. Income from Land &amp; Buildings</b>			
-Hostel Room Rent	-	-	-
-License Fee	448,245.00	935,842.00	935,842.00
-Hire Charges of Auditorium/Play Ground/ Convention centre etc.	-	-	-
-Electricity Charges Recovered	-	-	-
-Water Charges Recovered	-	-	-
<b>TOTAL</b>	<b>448,245.00</b>	<b>935,842.00</b>	<b>935,842.00</b>
<b>B. Sale of Institute's Publications</b>			
<b>C. Income from Holding Events</b>			
1. Gross Receipts from annual Function/Sports Carnival	-	-	-
Less: Direct Expenditure incurred on the annual Function/ Sports Carnival	-	-	-
2. Gross Receipts from Fetes	-	-	-
Less: Direct Expenditure incurred on Fetes	-	-	-
3. Gross Receipts from Educational Tours	-	-	-
Less: Direct Expenditure incurred on Education Tours	-	-	-
4. Others (Contribution Received Cultural Prog./Seminars)	-	-	-
<b>TOTAL</b>	<b>391,000.00</b>	<b>345,000.00</b>	<b>345,000.00</b>
<b>D. Others</b>			
1. Income from Consultancy	-	-	-
2. RTI Fees	-	-	-
3. Income from Royalty	-	-	-
4. Sale of Application Form	544,335.00	300.00	300.00
5. Miscellaneous Receipts (Sale of Tender form, Waste Paper, etc)	188,250.00	25,000.00	25,000.00
6. Profit on sale/ disposal of assets	-	-	-
-Owned assets	-	-	-
-Assets received free of cost.	-	-	-
7. Grants/Donation from institutions, welfare bodies and International organizations	-	-	-
8. Others	-	-	-
-Income from Sponsored Projects	1,185,151.00	303,173.00	303,173.00
-Guerst /Fooding Receipts	91,655.00	82,965.00	82,965.00
-Other Receipts & Written of	45.00	-	-
<b>TOTAL</b>	<b>2,009,436.00</b>	<b>411,438.00</b>	<b>411,438.00</b>
<b>GRAND TOTAL (A+B+C+D)</b>	<b>2,848,681.00</b>	<b>1,692,280.00</b>	<b>1,692,280.00</b>

SCHEDULE - 14	PRIOR PERIOD INCOME	
- Academic Receipts		
- Income from Investments		
- Interest Earned		
- Other Income		
<b>TOTAL</b>		

SCHEDULE - 15. STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)			
a) Salaries, Wages, & Allowances			
-Teaching		91,014,586.00	93,178,935.00
-Non-Teaching		23,325,645.00	28,908,856.00
b) Contribution to Provident Fund/ NPS	114,340,231.00		122,087,791.00
c) Contribution to Other Fund	11,094,755.00		5,648,224.00
d) Staff Welfare Expenses		58,863.00	102,930.00
e) Retirement & Terminal Benefits		260,477.00	802,965.00
f) LTC Facility		2,077,180.00	867,919.00
g) Medical Facility		2,248,771.00	1,627,179.00
h) Children Education Allowance		749,281.00	379,569.00
i) Honorarium		10,391,060.00	2,299,765.00
j) Others			
-Security Expenses	9,940,049.00		9,031,264.00
-Consultancy, Legal & Other Fee	293,616.00		216,000.00
<b>TOTAL</b>	<b>151,454,283.00</b>		<b>143,063,606.00</b>

SCHEDULE - 16		
ACADEMIC EXPENSES		
Labortary Expenses/Consumables		857,370.00
Fieldwork/ Participation in Conferences	1,491,670.00	-
Seminar/ Workshop	-	-
Payment To Visiting faculty	1,496,169.00	1,735,553.00
Examination Expenses	-	-
Student Welfare Expenses	338,351.00	1,534,432.00
Admission Expenses	-	-
Convocation Expenses	-	-
Publications	-	-
Fellowship, Scholarship & Stipend to Students	-	-
Fees & Subscription Expenses	5,533,584.00	3,540,073.00
Sports Expenses/Consumables	330,413.00	440,499.00
Sports Coaching Expenses	185,814.00	144,101.00
Medical Consultancy & Medicines	1,184,020.00	1,776,000.00
Cultural Program & Related Expenses	354,829.00	407,511.00
University Hostel Mess Expenses	546,676.00	293,342.00
	11,086,769.00	405,108.00
<b>TOTAL</b>	<b>22,548,295.00</b>	<b>11,133,989.00</b>



<b>SCHEDULE - 17 ADMINISTRATIVE &amp; GENERAL EXPENSES</b>			
<b>INFRASTRUCTURE</b>			
Electricity & Power Charges	4,692,923.00		4,908,947.00
Fuel Expenses - Generator/Vehicles	6,915,692.00		10,055,213.00
Insurance			
Rent Rates & Taxes	1,770,000.00	13,378,615.00	23,845,626.00
<b>COMMUNICATION</b>			
Postage and Telegram	84,032.00		77,630.00
Telephone/Recharge/Web-Site Exp	200,067.00	284,099.00	422,712.00
<b>OTHERS</b>			
Printing & Stationery	2,266,549.00		1,787,104.00
Travelling & Tour Expenses	4,720,897.00		3,218,492.00
Hospitality	192,450.00		114,866.00
Audit Fees			79,320.00
Advertisement & Publicity Expenses	1,697,013.00		719,650.00
News Papers & Journals	4,770.00		2,266.00
Other General Office Maintenance Expenses	191,231.00	9,072,910.00	6,364,583.00
<b>TOTAL</b>		<b>22,735,624.00</b>	<b>30,632,921.00</b>

SCHEDULE - 18	TRANSPORTATION EXPENSES	
1. Vehicle Owned by Institution		99,500.00
- Insurance Expenses	114,752.00	
2. Vehicle Taken on Rent/ Lease	-	6,915,478.00
3. Vehicle Hiring Expenses	7,024,935.00	7,014,978.00
	<u>7,139,687.00</u>	
		<u>7,014,978.00</u>
	TOTAL	

SCHEDULE - 19	REPAIR & MAINTENANCE		
Maintenance of Office & Building	932,737.00		769,827.00
Repair & Maintenance of P&M equipments	2,014,717.00		1,171,485.00
Campus/ Gardening & Estate Maintenance	1,541,628.00		177,545.00
Repairs & Maintenance General	524,013.00		344,127.00
University House Keeping & Cleaning Charges	2,318,987.00		2,771,942.00
Guest House Maintenance	129,082.00		229,053.00
	<u>7,461,164.00</u>		<u>5,463,979.00</u>
		<b>TOTAL</b>	

SCHEDULE - 20	FINANCE COST	
Bank Charges	21,246.00	12,934.00
Interest, Rates & Taxes	53,809.00	81,395.00
	75,055.00	94,329.00

SCHEDULE - 21	OTHER EXPENSES	
Provision for Bad & Doubtful Debts/ Advances	-	-
Irrevocable Balance Written Off	-	-
Grants / Subsidies To Other Institutions/ Organisations	-	-
Miscellaneous Expenses - Written Off (From Misc. Assets)	496,350.00	496,350.00
<b>TOTAL</b>	<b>496,350.00</b>	<b>496,350.00</b>

SCHEDULE - 22	PRIOR PERIOD EXPENSES		
- Establishment Expenses			
- Academic Expenses			
- Administrative Expenses			
- Transportation Expenses			
- Repair & Maintenance			
- Other Expenses			



## CENTRAL UNIVERSITY OF JHARKHAND

झारखण्ड केन्द्रीय विश्वविद्यालय

(A Central University established by an Act of Parliament of India in 2009)

CAMPUS- BRAMBE, DIST. - RANCHI - 8335 205

JHARKHAND

### *Significant Accounting Policies & Notes on Accounts for the year ended 31<sup>st</sup> March 2016.*

#### SCHEDULE - 23

#### Significant Accounting Policies

- Accounting Convention:**  
The Financial statements are prepared under the historical cost convention on the basis of going concern in accordance with the generally Accepted Accounting Principles in India except stated otherwise.
- Revenue Recognition:**  
Income & Expenditure are recognized on accrual basis and provision is made for all known expenses. All grants/contributions are recognized on accrual basis if sanctioned else on cash basis and expenditure/liabilities are recognized on accrual basis.  
Government Grants and UGC grants are accounted on realisation basis. However, where a sanction for release of grant pertaining to the financial year is received before 31<sup>st</sup> March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.
- Investments:**  
Investments classified as "Current" and are carried at lower of cost and fair value.  
Accrued Interest on term deposits have been recognised as per bank confirmation / calculation on the basis of deposit certificates.  
Interest received in Sweep Account has been recognised as and when received in bank/ credited to respective sweep account statement.
- Fixed Assets:**  
Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental or direct expenses related to acquisition, installation and commissioning.  
Fixed Assets are valued at cost less depreciation.  
**Capital work in progress:** Fixed Assets in the course of construction, Plant & Machinery, Equipment, etc acquired and pending installation has been accounted as CWIP. Advances to suppliers/ contractors on capital account have also been taken as CWIP.

5. **Depreciation:**  
Depreciation is provided on Straight Line Method at the rates mentioned in the schedule 4.  
Depreciation is provided for the whole year on fixed assets added during the year.  
In respect of additions of individual fixed assets of amount of Rs. 5000 or less are charged to revenue account.
6. **Miscellaneous Expenditure:**  
Deferred revenue expenditure is written off over a period of 5 to 10 years depending upon the nature of expenditure, from the year it is incurred.
7. **Foreign Currency Transactions:**  
Transactions denominated in Foreign currency the exchange are accounted at the rate prevailing the date of the transaction.
8. **Taxation:**  
In view of there being no taxable income under Income Tax Act 1961 (University is exempted from Income Tax under section 10 (23C), no provision for income tax are considered in the accounts.
9. **Current Assets, Loans and Advances:**  
In the opinion of the management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the balance sheet.
10. **Lease:**  
Lease rentals are expensed with reference to lease terms.
11. **Sponsored Projects:**  
In respect of ongoing sponsored projects, the amount received from sponsors are credited to the head "Current Liabilities & Provisions- Current Liabilities". As and when expenditure is incurred / advances are paid against such projects, or the concerned project account is debited with overhead charges the liability account is debited.  
  
The Junior Research Fellowship funded by UGC or various other organisations are accounted in the same way as sponsored projects except that the expenditure generally is only on re-imbursment of fellowship and scholarship which may include allowances for contingent expenditure by the fellows and scholars.



**SCHEDULE – 24**

**Notes on Accounts**

1. **Schedule 1 to 22** are annexed to and form an integral part of the Balance Sheet as at 31<sup>st</sup> March 2016 and the Income and Expenditure Account for the year ended on that date.
2. **Revenue Recognition:**  
Fees from students, application fees students, teaching/non-teaching staff and other fees/ charges are accounted on cash basis.  
Revenue of Rs.11,85,151.00 has been accounted as overhead income ("Schedule-13") from various sponsored projects/grants as per the sanction terms and conditions.
3. **Rent:**  
University is in occupation of temporary campus provided by the state government on rent basis.  
Rent of Rs.17,70,000.00 has been provided (for the period 11.03.2015 to 10.03.2016) to Central Training Institute, Government of Jharkhand as per lease agreement.
4. **Investments:**  
Accrued interest on term deposits have been recognised as per bank confirmation / calculation on the basis of deposit certificates.  
Apart from Fixed deposit, Sweep A/c balances in SBI amounting to Rs. 39,20,806.00, PNB amounting to Rs. 13,25,00,000.00 and Allahabad Bank amounting to Rs. 5,41,91,178.00 has been reflected in current assets owing to its nature. As per "Schedule 7".
5. **Fixed Assets:**  
In the financial year 2015-16 the fixed assets acquired amounted to Rs. 73,72,680.00 out of the grants received from UGC.  
Depreciation has been charged at the rates applicable to the respective assets. As per "Schedule 4".  
All assets related to computer, IT & Networking Components have been booked under the head "Computer & Peripherals"  
Expenditure on acquisition of software has been recorded as intangible assets, the rate of obsolescence being high. Depreciation is provided on software at a higher rate of 40% as against depreciation of 20% provided in respect of Computer & Peripherals.  
The University has been allotted land measuring 319.28 acres from Revenue & Land Reform Department, Government of Jharkhand at cherri Manatu, Kanke Block, Ranchi as donation from state government during the financial year 2012-13.  
The land acquired as donation is shown separately as Fixed Assets "Land- Free Hold" at a nominal value of Re.1/-.  
Fixed assets as set out in Schedule 4 do not include assets purchased out of funds of sponsored projects, held and used by institution, as project contracts include stipulations that all such assets purchased out of project funds will remain the property of sponsors.

**Capital Work in Progress:**

There has been no addition in capital work in progress nor has any CWIP been capitalised during the year. The details of existing CWIP are as follows:

- a. Construction & Development Works in the permanent campus at Cherril Manatu, Kanke Block, Dist-Ranchi.  
Balance as on 31.03.2016 Rs.102,94,95,236.00
- b. University Management Software which have not been completed or put to use.  
Balance as on 31.03.2016 Rs.4,68,56,959.00

**6. Depreciation:**

Depreciation is provided on Straight Line Method at the rates mentioned in the Schedule 4 is as per MHRD guidelines and also adopted by the finance committee and approved by executive council.  
Depreciation has not been provided on Capital Work in progress.

**7. SOURCES OF FUND**

During the year Rs.3783.23 Lacs has been sanctioned by UGC as Grant in Aid as per XII Plan General Development Assistance. Out of which Rs. 1200.00 Lacs was receivable from UGC as on 31<sup>st</sup> March 2016. (Received on 04<sup>th</sup> April 2016 by Real Time Gross Settlement in the Bank Account)

**8. CURRENT LIABILITIES**

Liability against sponsored fellowship/ sponsored project has been separately accounted and detailed annexure for the same prepared. "Annexure 3(a) & (b)"

**9. MISCELLANEOUS EXPENDITURE**

In terms of accounting policy the sum of Rs. 4,96,350/- (being 1/10<sup>th</sup> of Rs. 49,63,500/- paid in the year 2010-11 towards port charges to BSNL (Being an upfront fees for 10 years) is provided and charged to Income & Expenditure Account and the balance of Rs.19,85,400.00 treated as deferred revenue expenditure (to the extent not written off or adjusted). As per Schedule 8.

- Previous year figure have been rearranged and regrouped where ever necessary so as to make them comparable with those of the current year.
- Figures are rounded off to the nearest rupee.

**10. Receipt & Payment Account "Annexed" as per the requirement.**

FOR CENTRAL UNIVERSITY OF JHARKHAND

  
(SANTOSH KUMAR GUPTA)  
Finance Officer (I/C)

  
(PROF. NAND KUMAR YADAV 'INDU')  
Vice Chancellor

Vice Chancellor

Place: Brambe, Ranchi  
Dated: 29th June, 2016.



# GPF AND NPS ACCOUNTS

NPS TIER – I ACCOUNT

BALANCE SHEET AS AT MARCH 31, 2016

Amount	Liabilities	Amount	Assets	Amount in Rupees Amount
	NPS Tier- I Account	4332872	NPS Tier – I Account	
	Opening Balance as on 01/04/2015	1251032	Subscription and Contribution due for 3/16	2490406
	Less: Sub. For 3/2015		Investment	
	Add: Sub +U Contribution	21899713	Interest Accrued but not due	
	Add: Interest Credited	-	Balance at Bank	4500342
	Less: Transferred to NSDL	23296898		
	Add: Sub+UC for 3/2016	2490406		
	Excess of Income over Expenditure	-		
	Balance as on 1.4.2015	2875687		
	Add: During the year	-		
	Total	6990748	Total	6990748

NPS TIER – I ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2015-16

Amount	Expenditure	Amount	Income	Amount in Rupees Amount
	Interest Credited to Subscribers' Accounts	-	Interest Earned on Investment	-
	Bank Charges	-	Less: Interest Accrued 31/03/15	-
	Excess of Income over Expenditure	-	Interest Accrued but not due.	-
	Total	-	Total	-

NPS TIER - I ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR 2015-16

Receipts	Amount	Payments	Amount
Opening Balance as on 1/04/2015	4332872		
<b>NPS Tier-I Account</b>		Investment	23296898
Own Subscription	10744958	Withdrawal/Refund to NSDL	
University Contribution	11094755	Closing Balance as on 31/03/2016	2875687
Interest Received on Investment	-		
Interest on saving bank a/c	-		
Investment Encashed	-		
<b>Total</b>	<b>26172585</b>	<b>Total</b>	<b>26172585</b>



**Separate Audit Report of the Comptroller & Auditor General of India  
on the accounts of Central University of Jharkhand, Brambe, Ranchi for  
the year ended 31 March 2016**

We have audited the attached Balance Sheet of Central University of Jharkhand, Ranchi for the year as at 31 March, 2016 and the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19 (2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 31(1) of the Central University Act, 2009. These financial statements are the responsibility of the University management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (C&AG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Laws, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ C&AG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

(i) We have obtained all the information and explanations, except mentioned in comment No. E5 relates to non-production of records.



(ii) The Balance Sheet and Income & Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format approved by Ministry of Human Resource Development.

(iii) In our opinion, proper books of accounts and other relevant records except, Assets register and various control register mentioned in Annexure to audit report have been maintained by the Central University of Jharkhand, Ranchi as required under section 31 (1) of the Central University Act, 2009 in so far as it appears from our examination of such books.

(iv) We further report that:

**A Balance sheet**

**A.1 Liabilities**

**A.1.1 Designated/Earmarked/Endowment Fund (Schedule 2)-₹ 25 lakh**

UGC released grant of ₹ 25.00 lakh for establishment of Babu Jagjivan Ram Chair under General Development Assistance during 2013-14. As per sanction order dated 17.12.2013 of the UGC, the grant of ₹25.00 lakh was to be utilised during 2013-14. In case of part or non-utilisation, the unutilised amount was to be refunded with simple interest at the rate of 10 per cent. Till date the amount was not utilised.

The University did not exhibit the above amount as refundable to UGC along with interest. As such, Endowment Fund was overstated and Current liabilities was understated to that extent. Besides the University also not made any provision for payment of penal interest in the accounts.

**A.1.2 Current Liabilities & Provisions – ₹1167.51 lakh**

**A.1.2.1** The University, during the year, received grant of ₹1083.23 lakh under the head plan for creating capital assets. The University, instead of crediting the amount in liability side of Balance sheet, irregularly credited the amount in Income and Expenditure Account. This resulted in overstatement of income and understatement of liabilities by ₹1083.23 lakh.

Besides, as per sanction letter, the amount of ₹1083.23 lakh was to be spent during 2015-16 on items specified in the Sanction letter which include sanction for expenditure of ₹42.23 lakh on pending bills for supply of academic items. The

University utilised ₹67.38 lakh only during the year. As per Uniform Format of Accounts the University was required to exhibit ₹1015.85 lakh as unspent balance under the head 'Current liabilities'.

**A.1.2.2** The University received during the year ₹2700.00 lakh under the head Grant-in-aid for meeting expenditure of revenue nature. During the year, the University incurred expenditure of ₹2119.11 lakh. Thus, as per Format of Financial Statement prescribed by MHRD, the University was required to exhibit Rs 580.89 lakhs as unspent grant under the head Current liabilities.

The non-disclosure resulted in overstatement of excess of income over expenditure and understatement of Current liabilities by ₹580.89 lakh.

**A.1.2.3** Sundry creditors of ₹9.37 lakh include debit balance of ₹4.41 lakh which was to be reflected under the head Sundry debtors. This resulted in understatement of Current assets and Current liabilities by ₹4.41 lakh.

**A.1.2.4** Sundry creditors include credit balance of Suspense Account ₹3.53 lakh which has not been reconciled.

**A.1.2.5** As per Format of Accounts prescribed by MHRD debit balances under the head Research Projects are to be exhibited under the head Current Assets. The University, however, depicted debit balances of Projects of ₹2.36 lakh under Current liabilities. This resulted in understatement of liabilities and assets by ₹2.36 lakh.

## **A.2 Assets**

### **A.2.1 Fixed assets – Capital Work-in-Progress (Schedule 4) – ₹ 10763.52 lakh**

The University exhibited ₹10763.52 lakh under the head 'Work-in-Progress'. The amount was carried over from the year 2013-14 which denoted the works were abandoned by the Contractors. On being pointed out, the University stated that the works were abandoned by the Contractors due to non-receipt of fund under the head 'Capital' and non-payment of the pending bills of works of ₹5650.75 lakh on the instruction of CBI. The necessary adjustment should be made in accounts and suitable disclosure should be made in the Notes to Accounts.

### **A.2.2 Investment (Schedule 5)**

The University exhibited investment of ₹213.44 lakh made from Project Fund under the head 'Current Assets' irregularly. As the Investment of earmarked fund is to be exhibited under the head investment, the investment of Project fund was to be

shown under the head 'Investment'. The irregular treatment resulted in understatement of Investment and overstatement of Current Assets by ₹213.44 lakh.

**A.2.3 Current Assets – ₹5029.86 lakh**

The University had paid advance of ₹69.66 lakh to supplier and accounted for under the head 'Capital Work-in-Progress', instead of exhibiting it under the head 'Advance to Supplier'. This resulted in overstatement of Capital Work-in-Progress and understatement of advance by ₹69.66 lakh.

**B Income and Expenditure Account**

The University did not account for accrued interest of ₹38.16 lakh calculated from date of investment to 31.03.2016 under the head Current Assets. This resulted in understatement of Current Assets and Income by ₹38.16 lakh.

**C Receipts and Payments Account**

**C.1** Bank reconciliation statements (Account No. 21525022160, 7277002100000068 and 30827946251) revealed that cheques amounting to ₹18.94 lakh, issued during September 2010 to December 2015 by the university, remained un-encashed yet reverse entries were not made in Bank Book. This resulted in understatement of bank balance by ₹18.94 lakh.

**C.2** Receipts amounting to ₹0.17 lakh were taken by the University in its books of accounts, but the same were not credited by the bank.

**D Accounting Policies and Notes on Accounts**

**D.1** As per Format of Financial Statements prescribed by MHRD, assets acquired from Projects funds is to be disclosed in Notes on Accounts and notional depreciation is to be charged on it. During the year, though the University purchased assets of ₹168.64 lakh from Projects Funds, the details of assets purchased were not shown in Notes on Accounts. List of assets was also not furnished to Audit.

**D.2** Though a number of Court cases pending on account of non-payment pending bills against construction and other works, the University did not disclose it under contingent liabilities with financial implication.

**E General**

**E.1** Assets Register was not maintained properly and also not reconciled regularly with the Balance sheet. Balance sheet showed assets (other than land, site

development, buildings and library books) of ₹1965.01 lakh as on 31.03.2016. But in the Assets Register, assets amounting to ₹1340.02 lakh was found accounted for. Thus there is short- accountal of assets of ₹624.99 lakh which required further reconciliation.

**E.2** The University did not make provision of retirement benefit on the basis of actuarial valuation.

**E.3** Advances granted to the employees of the university in the form of LTC, TA, Medical, Festival and advances for other general purpose were booked under the head Loan to Staff. As per Format of Accounts prescribed by the MHRD, these advances were to be depicted separately.

**E.4** There are discrepancies between fee accounted for in Bank book and as shown in bank challans (Appendix-C), which required reconciliation.

**E.5 Non-production of records**

(a) Project files

(b) Sanction order of the competent authority (Appendix A)

(c) Bank Challans for verification of fees for the month of April 2015 (Appendix B)

(d) Certificates regarding balance in the bank account as on 31.03.2016 in respect of following accounts were not produced for verification:-

Sl. No.	Name of the bank	A/c No.
1	Punjab National Bank	727700210000040
2	Punjab National Bank	727700100004002
3	Punjab National Bank	727700100002217

Further certificate issued by Allahabad bank showed sweep balance against Account No. 21525022160 as ₹54190707 instead of ₹54191178. Thus sweep balance under the head Current Assets was overstated by ₹ 471. As per certificate issued by the SBI balance in the MOD Account No. 30827946251 was shown as 11821924.41, whereas amount of balance in the sweep account was shown as ₹3920806 in the Annual Accounts.

**F. Grants-in-aid**

The University received ₹3783.23lakh under the head Plan, unspent balance of previous year was ₹1986.96 lakh and internally generated income ₹1065.37 lakh during the financial year 2015-16. Out of the total receipts, the University utilized ₹2186.49 lakh during the year leaving a balance of ₹4649.07 lakh as unutilized Grants as on 31.03.2016.

**G. Management letter**

Deficiencies which have not been included in the Audit Report have been brought to the notice of the University through a management letter issued separately for remedial/corrective action.

(v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.

(vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in the annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.

- (a) In so far as it relates to the Balance sheet of the state of affairs of the Central University of Jharkhand, Ranchi as at 31March 2016, and
- (b) In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the  
Comptroller and Auditor General of India

Place: Lucknow

Date: 27.1.17

Principal Director of Audit (Central), Lucknow



## Annexure

### 1. Adequacy of Internal Audit System

The University has established its Internal Audit Wing with one Internal Audit officer. The internal audit conduct pre-check of final payment bills. Basic records i.e. Cash/Bank books, Ledgers, Bank reconciliation statements etc were not checked by Internal audit wing. Besides, the University has not prepared its Internal Audit Manual.

### 2. Adequacy of Internal Control system

The Internal Control system in the University reflected the following deficiencies:-

- i. Voucher numbers allotted in the annual Account did not tally with the number written in the payment vouchers,
- ii. Receipt vouchers, Journal vouchers were not prepared/maintained by the university,
- iii. Bill register maintained by the university was not authenticated under the signature of the competent authority.
- iv. Fixed Assets Register was not updated.
- v. There was negative balance (credit balance) in the bank book (Account No. 30827946251) of ₹50,25,141.59 as on 31.03.2016. The irregularity occurred due to issue of cheques in excess of balance, which reflects that the university does not have proper control over expenditure.
- vi. Though most of the purchase of equipments are made from foreign suppliers, the University did not send the copies tender notice to Indian embassies abroad as well as to foreign embassies in India for procuring competitive offer as per Rule 150(iv) of GFR.
- vii. The University did not maintain following check Registers for control of expenditure.
  - (a) Expenditure control register
  - (b) LTC/ TA/ Medical advance/ adjustment register
  - (c) Register of permanent advance
  - (d) Liability register
  - (e) Investment register

viii. Physical verification of Assets and inventories was not done during 2015-16 & Physical verification of library books was not done since inception.

ix. The University was not regular to pay the statutory dues.

### 3. Physical verification of Assets and Inventory

No physical verification of Fixed Assets and inventory was carried out during the year, and hence the existence of these assets could not be vouched in audit.

Similarly, physical verification of library books was also not conducted by the university since its inception i.e. 2009.

### 4. Regularities in payment of statutory dues

The University had not paid statutory liabilities GPF/CPF/NPS etc of ₹28.97 lakh as on 31 March 2016. Details as under:

Sl. No.	Head of Account	₹
1	GPF/CPF/ NPS Employee	14,19,677.00
2	GSLIS Contribution	1,140.00
3	VAT	18,176.00
4	NPS Employee contribution	14,56,010.00
5	LIC Deduction	1,550.00
	Total	28,96,553.00

## Appendix A

Sl No.	Voucher No	Amount
1.	1608	9907.00
2.	1609	1432.00
3.	1611	19642.00
4.	1691	634667.00
5.	1724	5304.00
6.	1746	28875.00
7.	1747	412572.00
8.	1750	9387.00
9.	1783	20000.00
10.	1861	3146.00
11.	1862	10000.00
Total		1154932.00

## Appendix-B

Sl No.	Date	Amount of Receipt from student & others	Voucher No.	Amount
1	04.04.2015	Amount Receipt from student	2	8800.00
2	06.04.2015	-D0-	7	14400.00
3	07.04.2015	-D0-	13	6800.00
4	08.04.2015	-D0-	17	19200.00
5	09.04.2015	-D0-	20	19200.00
6	10.04.2015	-D0-	24	19200.00
7	13.04.2015	-D0-	31	33700.00
8	15.04.2015	-D0-	34	34850.00
9	16.04.2015	-D0-	39	21000.00
10	17.04.2015	-D0-	43	67700.00
11	18.04.2015	-D0-	47	24000.00
12	20.04.2015	-D0-	53	13000.00
13	21.04.2015	-D0-	56	34700.00
14	23.04.2015	-D0-	62	27500.00
			64	2000.00
15	24.04.2015	-D0-	68	1000.00
Total				347050.00



## Appendix-C

Sl No.	Date	Receipt from student & other	Voucher No	Bank Account	Voucher Receipt Amount	Deference
1	15.06.2015	Receipt from student	155	24200.00	17300.00	6900.00
2	02.07.2015	-D0-	201	61400.00	28700.00	32700.00
3	03.07.2015	-D0-	205	37600.00	35600.00	2000.00
4	24.07.2015	-D0-	274	79700.00	31600.00	48100.00
5	04.09.2015	-D0-	369	75400.00	25800.00	49600.00
6	07.09.2015	-D0-	371	39100.00	17000.00	22100.00
7	10.09.2015	-D0-	378	14000.00	4000.00	10000.00
8	04.01.2016	-D0-	682	284800.00	279500.00	5300.00
9	07.01.2016	-D0-	694 695	1100150.00 51900.00	1174150.00	22100.00
10	12.01.2016	-D0-	710 711	63500.00 195350.00	233150.00	25700.00
11	15.01.2016	-D0-	726	101600.00	16100.00	85500.00
Total				2128700.00	1862900.00	310000.00

# झारखण्ड केन्द्रीय विश्वविद्यालय, राँची

(संसदीय अधिनियम के तहत 2009 में स्थापित केन्द्रीय विश्वविद्यालय)

**CENTRAL UNIVERSITY OF JHARKHAND, RANCHI**

(A Central University established by an Act of Parliament in 2009)



वार्षिक लेखा

2015-2016




**CENTRAL UNIVERSITY OF JHARKHAND**

(A Central University established by an Act of Parliament of India in 2009)  
 भारतखण्ड केन्द्रीय विश्वविद्यालय  
 CAMPUS - BRAMBE, DIST - RANCHI-835205  
 JHARKHAND.

31 मार्च, 2016 का तुलन पत्र

SOURCES OF FUND		(राशि रु में)	
		मार्च तक 31, 2016	मार्च तक 31, 2015
अनुपूर्वी			
- समग्र / पूर्वी निधि			
- भागित/ चदरिच/अक्षय निधि	1	2,123,338,907.00	1,880,749,919.00
- वर्तमान देनदारी एवं प्राकधान	2	2,500,000.00	2,500,000.00
	3	116,750,615.00	134,802,013.00
	<b>कुल</b>	<b>2,242,589,522.00</b>	<b>2,018,051,932.00</b>
सम्पत्ति एवं अन्य			
- अचल सम्पत्ति			
- वारसिक सम्पत्ति	4	535,938,632.00	559,306,565.00
- अवसलिक सम्पत्ति		380,270.00	-
- पूर्वी का काम प्रगति पर		1,076,352,195.00	1,076,352,195.00
निवेश : निर्धारित और अक्षय निधि द्वारा	5	-	-
-Long Term		-	-
-Short Term		-	-
- निवेश - अन्य	6	-	-
-वर्तमान सम्पत्ति	7	502,985,988.00	375,656,215.00
-अल्प अर्थिम व जमा	8	126,932,437.00	6,736,957.00
	<b>कुल</b>	<b>2,242,589,522.00</b>	<b>2,018,051,932.00</b>
खाते के लिए महत्वपूर्ण सेलकन	23		
देनदारियों नीतियों एवं दिव्यांगता	24		
भारतखण्ड केन्द्रीय विश्वविद्यालय के लिए			
स्थान प्रान्थे, रोधी	₹0	₹0	₹0
दिनांक : 29 जून, 2016	(संतोष कुमार गुप्ता) वित्त अधिकारी (प्रान्थे)	(श्री. नंद कुमार यादव इन्फू)	कुलपति

 <b>CENTRAL UNIVERSITY OF JHARKHAND</b> झारखण्ड केन्द्रीय विश्वविद्यालय (A Central University established by an Act of Parliament of India in 2009) CAMPUS - BRAMBE, DIST - RANCHI-835205 JHARKHAND.				
31 मार्च, 2016 को वर्ष के अंत में आय एवं व्यय लेखा				
विवरण	अनुपूर्वी	मार्च अंत 31.2016	(रुपि रु मे)	मार्च अंत 31.2015
<b>आय</b>				
सैद्धान्तिक भावित्वों		66,964,909.00		40,565,200.00
अनुदान / परिसत्र	9	378,323,000.00		250,000,000.00
निवेश से आय	10	24,242,885.00		8,421,872.00
ब्याज अर्जित	11	12,480,314.00		5,158,225.00
अन्य आय	12	2,848,681.00		1,692,280.00
पूर्व अवधि आय	13	-		-
	14	-		-
<b>कुल (रु)</b>		<b>484,859,789.00</b>		<b>305,837,577.00</b>
<b>व्यय</b>				
कर्मचारियों के भुगतान एवं लाभ (स्थापना खर्च)				
सैद्धान्तिक खर्च	15	151,454,283.00		143,063,606.00
प्रशासन और सामान्य खर्च	16	22,548,295.00		11,133,989.00
परिवहन खर्च	17	22,735,624.00		30,632,921.00
नरमतर एवं रखरखाव	18	7,139,687.00		7,014,978.00
वित्त लागत	19	7,461,164.00		5,463,979.00
कर्मचारियों	20	75,055.00		94,329.00
अन्य खर्च	4	30,360,343.00		29,446,921.00
पूर्व अवधि खर्च	21	496,350.00		496,350.00
	22	-		-
<b>कुल (रु)</b>		<b>242,270,801.00</b>		<b>227,347,073.00</b>
व्यय पर आय का संतुलन अतिरिक्त जा रहा है (रु-के)				
हस्तांतरण के लिए / नामित निधि से		242,588,988.00		78,490,504.00
भुगतान निधि		-		-
अन्य (व्यलोकित हो)		-		-
अधिक शेष / पाटा पूर्वी के लिए किया		-		-
<b>खारे के लिए महासूची संशोधन</b>		<b>242,588,988.00</b>		<b>78,490,504.00</b>
<b>देनदारियों नीतियों एवं दिव्यांगियों</b>	23			
	24			

झारखंड केन्द्रीय विश्वविद्यालय के लिए

रु (संतोष कुमार गुप्ता)  
 वित्त अधिकारी (मार्ग)  
 रु (प्र. नंद कुमार यादव इन्फ)  
 कुलपति



**CENTRAL UNIVERSITY OF JHARKHAND**  
 भारतीय केंद्रीय विश्वविद्यालय  
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 CAMPUS - BRAMBE, DIST - RANCHI-835205  
 JHARKHAND.

द्वितीय विवरण का अंतिम अंग बनाने वाली '1' से '24' तक सूचियाँ	
अनुसूची - 1	(राशि ₹ में)
समय / सूची निधि	2014-2015
<p>वर्ष के प्रारंभ में शेष राशि</p> <p>योग: समय / सूची निधि में अंशदान</p> <p>योग: सूचीनी, भारत सरकार व राज्य सरकार से अनुदान जो सूची व्यय के लिए उपयोग में लाई गई</p> <p>योग: विहित निधि से संपत्ति कय</p> <p>योग: प्राधिकृत परियोजनाओं से संपत्ति कय जिसका स्वामित्व संस्थान के पास है</p> <p>योग: दान की गई संपत्ति / प्राप्त उपहार</p> <p>योग: अन्य जोड़े</p> <p>आय व व्यय से स्थानांतरित आय के उपर व्यय</p> <p>घटाव: आय व व्यय लेखा से स्थानांतरित घाटा</p> <p>वर्ष के अंत में शेष राशि</p>	<p>1,880,749,919.00</p> <p>-</p> <p>-</p> <p>-</p> <p>-</p> <p>900,000.00</p> <p>78,490,504.00</p> <p>-</p> <p><b>2,123,338,907.00</b></p> <p><b>1,880,749,919.00</b></p>

अनुसूची - 2		उत्प्रेषण / निवृत्ति / आय निधि		निधि वार ब्यौरा		उत्प्रेषण	
		वार्षिक उत्प्रेषण राशि	आय निधि	वर्तमान वर्ष	उत्प्रेषण	वर्तमान वर्ष	कुल
<p>साल के प्रारम्भ में संवर्धन के रूप में निधि के अलावा जोड़ना</p> <p>1. वार्षिक/अनुदान</p> <p>2. निधि की मदद से आय</p> <p>3. धन से बना निधि का ध्यान</p> <p>4. अन्य जोड़ें</p> <p><b>कुल अ</b></p>		2,500,000.00	-	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00
<p>स. पूर्वोक्त व्यय अचल संपत्ति</p> <p>1. अचल संपत्ति</p> <p>2. अचल संपत्ति</p> <p>अन्य</p> <p>3. उपलब्ध व्यय</p> <p>रेवेन्यू, मजदूरी भत्ता, आदि</p> <p>किराया</p> <p>अन्य प्रशासनिक खर्च</p> <p><b>कुल (स)</b></p> <p>वर्ष के अंत में शेष (अ व स)</p>		2,500,000.00	-	2,500,000.00	-	2,500,000.00	2,500,000.00
<p>प्रतिनिधित्व द्वारा</p> <p>कीमत पर बैंक खाता</p> <p>निवेश</p> <p>उत्प्रेषण खाता बाकी नहीं</p> <p><b>कुल</b></p>		2,500,000.00	-	2,500,000.00	-	2,500,000.00	2,500,000.00

अनुपूर्वी - 3		श्रीशूद्र देवदारियों एवं खर्चा के लिए	
अ. श्रीशूद्र देवदारियों कर्मचारियों द्वारा जमा विदायियों द्वारा जमा ( <i>विदायिकालय, छात्रावास, पर्यावरण एवं कौशल सुलभ जमा</i> ) विभिन्न लेखाद्वार (परिवहन, माल और सेवाओं आदि) माह और सेवा के लिए		18,306,690.00	14,896,900.00
-अन्य		936,744.00	10,352,114.00
जमा - अन्य (इमारतखर्ची और एकाकी) साप्ताहिक देवदारियां, पोएफ, पर्यावरण, टाखाएफ, इकलपूर्वी कर, रोजगारी		64,218,315.00	63,584,115.00
बाक़ी		3,666,391.00	5,262,409.00
-अन्य		-	-
अन्य वर्गमान देवदारियों - शैतन / पारिश्रमिक प्रयोचित प्रोजेक्ट के विरुद्ध प्राप्ति - 3 अ प्रयोचित क्लेमिप और छात्रवृत्तियों विरुद्ध प्राप्ति 3 ब - उपयोग में नहीं लाए गए अनुदान - अनुदान अग्रिम अन्य प्राप्ति - विशेष निधि देय / नहीं खर्ची गई राशि - अन्य देवदारियों	26,750,660.00 1,307,659.00 1,232,332.00 331,824.00	39,240,227.00 1,307,167.00 - -	40,706,475.00
कुल (क)	29,622,475.00	19,770.00	
बी. प्रस्ताव - करदान के लिए - रुचिक दान - सेवाशुल्क निधि - जमा छुट्टी नकदीकरण - व्ययार बाक़ी / बाका - अन्य	116,750,615.00		134,802,013.00
कुल (ख)			
कुल (क) + कुल (ख)	116,750,615.00		134,802,013.00

**अनुसूची 3 (क) प्रायोजित परियोजनाओं - सीमा खाता**

	01.04.2015 के बाद में वार्षिक योग				वार्षिक और वार्षिक सं के दौरान				वर्ष के दौरान काय				31.03.2016 के बाद में संतुष्ट	
	धना		ऋण		CR		धना		ऋण		ऋण		DR	CR
	धना	ऋण	वार्षिक योग	धना	ऋण	धना	ऋण	धना	ऋण	धना	ऋण			
<b>II</b>														
<b>A</b>														
<b>प्रायोजित परियोजनाएं</b>														
<b>एनएचएल अंशदान आवंटन</b>														
<b>एनएचएल -</b>														
1. अंशदान सिद्ध - इंटर सिविलियन एनएचएल														
2. एनएचएल अंशदान सीमा														
3. एनएचएल अंशदान - आर.डी.														
4. एनएचएल अंशदान सीमा वार्षिक														
5. एनएचएल अंशदान सीमा वार्षिक														
6. एनएचएल अंशदान सीमा वार्षिक														
एनएचएल अंशदान - अलग सिद्ध														
एनएचएल अंशदान - अलग सिद्ध														
एनएचएल अंशदान - अलग सिद्ध														
<b>एनएचएल -</b>														
1. एनएचएल अंशदान अंशदान														
2. एनएचएल अंशदान														
3. एनएचएल अंशदान														
4. एनएचएल अंशदान														
5. एनएचएल अंशदान														
6. एनएचएल अंशदान														
7. एनएचएल अंशदान														
8. एनएचएल अंशदान														
<b>एनएचएल -</b>														
1. एनएचएल अंशदान अंशदान														
2. एनएचएल अंशदान अंशदान														
3. एनएचएल अंशदान अंशदान														
4. एनएचएल अंशदान अंशदान														
5. एनएचएल अंशदान अंशदान														
6. एनएचएल अंशदान अंशदान														
7. एनएचएल अंशदान अंशदान														
8. एनएचएल अंशदान अंशदान														





अनुसूची 3 (ख) प्रायोजित फेलोशिप और छात्रवृत्ति  
की संख्या

प्रायोजित फेलोशिप / छात्रवृत्ति	01.04.2015 के बाद प्रारंभिक सौंप		संपूर्ण				31.03.2016 के बाद प्रारंभिक सौंप	
	की संख्या	की संख्या	की संख्या	की संख्या	की संख्या	की संख्या	की संख्या	
	प्रारंभिक सौंप	प्रारंभिक सौंप	प्रारंभिक सौंप	प्रारंभिक सौंप	प्रारंभिक सौंप	प्रारंभिक सौंप	प्रारंभिक सौंप	
1. विभिन्न संस्थानों पर प्रायोगिक कार्य (संयुक्त सौंप)	-	-	1,165,600.00	568,400.00	-	-	-	597,200.00
2. इन संस्थानों पर, संयुक्त सौंप	-	121,497.00	-	-	-	-	-	121,497.00
3. विभिन्न संस्थानों पर प्रायोगिक कार्य (संयुक्त सौंप)	-	922,000.00	-	807,167.00	-	-	-	-
4. विभिन्न संस्थानों पर प्रायोगिक कार्य (संयुक्त सौंप)	-	342,400.00	-	622,400.00	-	-	-	-
5. विभिन्न संस्थानों पर प्रायोगिक कार्य (संयुक्त सौंप)	-	-	294,700.00	-	-	-	-	-
6. विभिन्न संस्थानों पर प्रायोगिक कार्य (संयुक्त सौंप)	-	-	224,882.00	213,214.00	-	-	-	-
7. विभिन्न संस्थानों पर प्रायोगिक कार्य (संयुक्त सौंप)	-	11,867.00	398,034.00	410,000.00	-	-	-	11,867.00
8. विभिन्न संस्थानों पर प्रायोगिक कार्य (संयुक्त सौंप)	-	30,800.00	410,000.00	437,507.00	-	-	-	3,283.00
9. विभिन्न संस्थानों पर प्रायोगिक कार्य (संयुक्त सौंप)	-	-	280,773.00	267,773.00	-	-	-	10,000.00
10. विभिन्न संस्थानों पर प्रायोगिक कार्य (संयुक्त सौंप)	-	-	497,616.00	123,616.00	-	-	-	374,000.00
कुल	-	1,439,664.00	3,461,605.00	3,450,077.00	-	-	132,533.00	1,807,659.00



- केंद्रीय सरकार की प्रतिनितियों में
- राज्य सरकार की प्रतिनितियों में
- अन्य आसुसुचित प्रतिनितियों
- शेष में
- अिषेयत एवं बांड
- बैंक के साथ सावधि जमा
- अन्य (निर्दिष्ट किया जा करने के लिए)

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<b>कुल</b>	.	.



अनुपूर्वी - 7	वर्तमान सम्पत्ति			
1. भंडार - भंडार और पूरों - उप उपकरण - प्रकाशन - प्रयागराजा रसायन, उपनौद्य और कांच के सामान - निर्माण सामग्री - विप्लव सामग्री - पुस्तिका - जल आपूर्ति सामग्री				
2. विविध रेगटार एक अवधि छह महीने से अधिक के लिए बकाया देन -अन्य				
3. मकदमी और बैंक बैलेंस क. अनुसूचित बैंकों के साथ वर्तमान खाता पंजाब नेशनल बैंक 727700210000040 पंजाब नेशनल बैंक 727700210000088 पंजाब नेशनल बैंक 727700100004002 पंजाब नेशनल बैंक 727700100002217 सार्वजनिक जमा खातों के प्रारंभिक शेयर एफडीआर योजना : बैंक के साथ एफडीआर योजना : उपाजित व्याज धटाव : एफडीआर परिषद / कुश्न्या / टीडीएस	2,236,066.00 1,682,694.00 597,200.00 3,415,316.00	7,931,276.00	4,666,942.00 288,459.00 - 4,955,401.00	4,955,401.00
बचत खाता इलाहाबाद बैंक 21525023720 इलाहाबाद बैंक 21525022160 इलाहाबाद बैंक 21525038127 भारतीय स्टेट बैंक 30827946251	202,662,676.00 732,415,483.00 24,242,885.00 657,145,633.00	302,175,411.00	127,363,940.00 457,163,026.00 8,421,872.00 390,286,162.00	202,662,676.00
राष्ट्रीय अकाउंट पंजाब नेशनल बैंक भारतीय स्टेट बैंक इलाहाबाद बैंक	2,665,016.00 3,743,387.00 884,056.00 (5,025,142.00)	2,267,317.00	2,561,255.00 27,734,927.00 760,574.00 34,932,046.00	65,988,802.00
य. गैर अनुसूचित बैंकों के साथ सार्वजनिक जमा खातों के बचत खाता 4. डाकघर बचत खाता	132,500,000.00 3,920,806.00 54,191,178.00	190,611,984.00	90,850,000.00 11,199,336.00	102,049,336.00
कुल	502,985,988.00	502,985,988.00	375,656,215.00	375,656,215.00

अनुसूची - 8 ऋण और अंशिम			
ऋण, अंशिम और जमा राशियों में			
1. कर्मचारियों को अंशिम (गैर-व्याज अक्षर) ऋण	-	-	-
ऋण	-	-	-
विविध अंशिम	-	-	-
कर्मचारियों का ऋण (व्यय खता)	3,531,453.00	3,531,453.00	1,350,713.00
2. लंबी अवधि के कर्मचारियों को अंशिम (व्याज) ऋण	-	-	-
ऋण	-	-	-
3. अंशिम और अन्य राशि या भुगतान में काल्पनिक योग्य वस्तु के रूप में हल्व प्राप्त किए जाने के ऋण	-	-	-
ऋण	-	-	-
4. प्रभुत्व व्यय ऋण	26,205.00	26,205.00	1,515,115.00
ऋण	-	-	-
5. जमाओं ऋण	1,985,400.00	1,985,400.00	2,481,750.00
ऋण	-	-	-
6. आय व्यय ऋण	1,185,504.00	1,185,504.00	1,389,379.00
ऋण	203,875.00	203,875.00	-
7. आय व्यय ऋण	-	-	-
ऋण	-	-	-
8. आय व्यय ऋण	-	-	-
कुल	120,000,000.00	120,000,000.00	6,736,957.00
	126,932,437.00		

अनुपष्ठी - 9		शैक्षणिक प्राप्ति	
<b>छात्र द्वारा शुल्क</b>			
<b>-शैक्षणिक</b>			
1. शिक्षा शुल्क	8,843,680.00	8,843,680.00	8,916,800.00
2. प्रवेश शुल्क	382,500.00	382,500.00	299,000.00
3. पंजीयन शुल्क	-	-	-
4. पुस्तकालय प्रवेश शुल्क	1,337,780.00	1,337,780.00	1,075,300.00
5. प्रयोगशाला शुल्क	23,150,380.00	23,150,380.00	18,986,700.00
6. ऑटो रंज क्राफ्ट शुल्क	-	-	-
7. पंजीयन शुल्क	382,500.00	382,500.00	299,500.00
8. पाठ्यक्रम शुल्क	-	-	-
		34,096,840.00	29,577,300.00
<b>-परिभा</b>			
1. प्रवेश परिभा शुल्क	-	-	-
2. वार्षिक परिभा शुल्क	5,706,975.00	5,706,975.00	3,977,000.00
3. अंक पत्र शुल्क, प्रमाण पत्र शुल्क	-	-	-
4. अन्य	-	-	-
		5,706,975.00	3,977,000.00
<b>-अन्य शुल्क</b>			
1. निवृत्ति शुल्क	1,302,832.00	1,302,832.00	983,680.00
2. खाना शुल्क	19,814,915.00	19,814,915.00	558,080.00
3. परिवहन शुल्क	1,397,245.00	1,397,245.00	1,706,590.00
4. पहचान पत्र शुल्क	72,300.00	72,300.00	44,789.00
5. दण्ड / विविध शुल्क	127,650.00	127,650.00	38,450.00
8. छात्रावास शुल्क	2,671,450.00	2,671,450.00	2,639,200.00
		25,386,392.00	5,970,789.00
<b>प्रकल्पों की विक्री</b>			
-प्रवेश जर्न की विक्री	-	-	-
- प्रश्न पत्र की विक्री	-	-	-
अन्य विभाजित प्रारित्य	1,774,702.00	1,774,702.00	1,040,111.00
- कार्यशाला के लिए रसीद, सेंचिंग, भोजन आदि			
		66,964,909.00	40,565,200.00



अनुसूची - 10	अनुदान प्राप्त / सस्किरी (केवल अनुदान प्राप्त)		
राज्या अनुदान से		378,323,000.00	
-विश्वविद्यालय अनुदान आयोग		378,323,000.00	
		250,000,000.00	250,000,000.00

अनुसूची - 11	निवेश से आय	निष्कारित / बंदोबस्ती कोष			
		वर्तमान वर्ष	पूर्व वर्ष	वर्तमान वर्ष	अन्य निवेश
		वर्तमान वर्ष	पूर्व वर्ष	वर्तमान वर्ष	पूर्व वर्ष
1. व्याज - सरकारी प्रतिभूतियों अन्य बैंक और डिपॉजिट					
2. सार्वजनिक जमादारियों पर व्याज					
3. आय उपार्जित लेकिन सार्वजनिक जमा पर देय नहीं / व्याज कमचारियों को अग्रिम				24,242,885.00	8,421,872.00
4. बैंक बतल खाते पर व्याज					
5. अन्य					
	कुल			24,242,885.00	8,421,872.00
	शेष				
	निष्कारित / बंदोबस्ती धन को हस्तांतरित				

अनुसूची - 12	अद्वितीय खात	
अनुसूचित श्रेणी के साथ बचत बैंक खाते पर		
श्रेणी पर	12,480,314.00	5,158,225.00
कर्मचारी / स्टॉफ	-	-
- अन्य	-	-
रेगुलर और दूसरे प्राप्ति पर	12,480,314.00	5,158,225.00
	<u>12,480,314.00</u>	<u>5,158,225.00</u>



अनुसूची - 14	पूर्व की अवधि आय	
- सैद्धांतिक प्रादियां		
- निरूपण से आय		
- अधिनिष्ठ व्याज		
- अन्य आय		

अनुसूची - 15	कर्मचारियों द्वारा लाभ (स्थापना व्यय)			
क. वेतन, मसहरी और भत्ते				
- दिवाक				
ख. प्रोडिक्ट फंड / एनपीएस से योगदान		91,014,586.00	114,340,231.00	93,178,935.00
ग. अन्य कोष में अग्रदान		23,325,645.00	11,094,755.00	28,908,856.00
घ. कर्मचारी कल्याण खर्च				
ङ. सेवापूर्वक विवेक से प्राप्त लाभ			58,863.00	102,930.00
च. एलटीसी सुविधा			2,077,180.00	802,965.00
छ. शिक्षण सुविधा			2,248,771.00	867,919.00
ज. बाल शिक्षा भत्ता			749,281.00	1,627,179.00
झ. मानदेय			10,391,060.00	379,569.00
ञ. अन्य				2,299,765.00
-कुलमा व्यय			9,940,049.00	9,031,264.00
-अनपेक्षित, कानूनी और अन्य शुल्क			293,616.00	216,000.00
			<b>151,454,283.00</b>	<b>143,063,606.00</b>
			कुल	

अनुसूची - 16	शैक्षणिक व्यय	
प्रयोगशाला व्यय / उपभोग्य	1,491,670.00	857,370.00
फील्डवर्क / संकलनों में भागीदारी	-	-
सेमिनार / कार्यशाला	1,496,169.00	1,735,553.00
अतिथि शिक्षक के लिए भुगतान	-	-
परिक्षा व्यय	338,351.00	1,534,432.00
छात्र कल्याण खर्च	-	-
प्रवेश व्यय	-	-
देशीय सभासद व्यय	-	-
प्रकाशन	-	-
केलोग्रिप, छात्रसंघ व क्रीडा छानों को	5,533,584.00	3,540,073.00
जुलक एवं सदस्यता व्यय	330,413.00	440,499.00
खेल व्यय / उपभोग्य	185,814.00	144,101.00
खेल कोषित व्यय	1,184,020.00	1,776,000.00
मेडिकल कंसल्टेंसी और दवाओं	354,829.00	407,511.00
सांस्कृतिक कार्यक्रम और संबंधित व्यय	546,676.00	293,342.00
विद्युतबिजली के छात्रवास मंस व्यय	11,086,769.00	405,108.00
कुल	22,548,295.00	11,133,989.00

अनुसूची - 17	प्रशासनिक एवं सामान्य व्यय			
अभाविक संरचना				
विद्युत और उष्ण प्रसार	4,692,923.00			4,908,947.00
ईंधन खर्च-जेनरेटर / वाहन	6,915,692.00			10,055,213.00
कीमा				
किरवाहा दरों और करों	1,770,000.00	13,378,615.00		8,881,466.00
संचार				
डाक और सार	84,032.00			77,630.00
टेलीफोन / विचार्य / बेकसाईट व्यय	200,067.00	284,099.00		345,082.00
दुसरे				
उपार्ह और स्टेशनरी	2,266,549.00			1,787,104.00
यात्रा और यात्रा व्यय	4,720,897.00			3,218,492.00
संस्कार	192,450.00			114,866.00
लेखा परीक्षा फीस				79,320.00
विकासन एवं प्रसार व्यय	1,697,013.00			719,650.00
समाचार पत्रों और पत्रिकाओं	4,770.00			2,266.00
अन्य सामान्य, कार्यालय रखरखाव का खर्च	191,231.00	9,072,910.00		442,885.00
		22,735,624.00		30,632,921.00

कुल



अनुसूची - 18	परिचयन व्यय	
1. वाहन संस्थान द्वारा स्वामित्व		
- बीमा खर्च	114,752.00	99,500.00
2. वाहन किराए पर / लीज पर लिया	-	-
3. वाहन किराए पर लेना व्यय	7,024,935.00	6,915,478.00
	कुल 7,139,687.00	7,014,978.00

अनुसूची - 19	भारत एवं स्वच्छता	भारत एवं स्वच्छता
आवास और भारत के स्वच्छता भी एंड एन की संस्था व स्वच्छता, उपकरण परिसर / आवासीय और एस्टेट स्वच्छता संस्था एवं स्वच्छता समाज विद्यार्थियों द्वारा कीर्ति एवं प्रचार सभाई अतिथि गृह स्वच्छता		769,827.00 1,171,485.00 177,545.00 344,127.00 2,771,942.00 229,053.00 5,463,979.00
	932,737.00 2,014,717.00 1,541,628.00 524,013.00 2,316,987.00 129,082.00 7,461,164.00	
	कुल	

अनुसूची - 20	वित्तीय लाभ
बैंक प्रभार राज्या, दरें और कर्षे	
	21,246.00 53,809.00 75,055.00
	कुल 12,934.00 81,395.00 94,329.00

अनुसूची - 21	अन्य व्यय	
दुग्ध और सदरियत ऋणों / अग्रिमों के लिए प्रावधान		
अदल क्षेत्र राशि बट्ट		
अनुदान / अन्य संस्थानों / सांख्यिकी के लिए सहायकी		
विविध व्यय - बट्टे (विविध से संगठित)		
	496,350.00	496,350.00
कुल	496,350.00	496,350.00
		496,350.00
		496,350.00

अनुसूची - 22	पूर्व की अवधि का व्यय	
	<ul style="list-style-type: none"> <li>- स्थापना व्यय</li> <li>- शैक्षिक व्यय</li> <li>- प्रशासनिक व्यय</li> <li>- परिवहन व्यय</li> <li>- भूमगत व रखरखव</li> <li>- अन्य व्यय</li> </ul>	<ul style="list-style-type: none"> <li>•</li> <li>•</li> <li>•</li> <li>•</li> <li>•</li> <li>•</li> <li>•</li> </ul>
	कुल	

# झारखण्ड केन्द्रीय विश्वविद्यालय, राँची

भारत के संसदीय अधिनियम, 2009 द्वारा स्थापित केन्द्रीय विश्वविद्यालय  
परिसर - ब्राम्बे, जिला - राँची- 835 205 झारखण्ड

31 मार्च 2016 को समाप्त वर्ष के लिए महत्वपूर्ण लेखांकन नीतियों तथा लेखाओं पर विपणी

अनुसूची - 23

महत्वपूर्ण लेखांकन नीतियाँ

1. लेखांकन परम्परा :

वित्तीय विवरण को भारत में सामान्यतः स्वीकार्य लेखांकन सिद्धान्तों के अनुसार ऐतिहासिक लागत परम्परा के आधार पर तैयार किया गया है।

2. राजस्व मान्यता :

आय एवं व्यय को प्रोद्भवन आधार पर मान्यता दी गई है और सभी ज्ञात खर्च के लिए प्रावधान किया गया है। सभी अनुदानों/अंशदानों को संग्रहण आधार पर मान्यता दी गई है, यदि नकद आधार पर अन्वया मंजूरी दी गई है तथा व्यय/देनदारियों को संग्रहण आधार मान्यता दी गई है।

3. निवेश :

निवेश "वर्तमान" के रूप में वर्गीकृत किए गए हैं और कम लागत एवं अंकित मूल्य पर किया जाता है। उपरी व्यय सावधि जमा पर उपार्जित ब्याज को बैंक की सम्पुष्टि के आधार पर मान्यता दी गई है। स्वीप खाता में प्राप्त ब्याज को जब कभी बैंक में प्राप्त/संबंधित स्वीप विवरणी में जमा के रूप में मान्यता दी गई है।

4. अचल संपत्ति :

अचल संपत्तियों को अधिग्रहण लागत पर बताया गया जिसमें भाड़ा, शुल्कों और कर तथा प्रासंगिक या प्रत्यक्ष स्थापना और कमीशनिंग संबंधित खर्च शामिल है। अचल संपत्ति लागत कम से मूल्य हास पर तय किया गया है।

पूँजीगत कार्य प्रगति पर : निर्माण संयंत्र और मशीनें, उपकरण आदि के उपार्जन के दौरान अचल संपत्ति एवं लंबित संस्थापन की गणना सी डब्ल्यू आई पी के रूप में की गई है। सप्लायर/केबलरों को पूंजी खाता पर दिए गए अग्रिम को भी सी डब्ल्यू आई पी के रूप में लिया गया है।

**5. मूल्यांकन :**

मूल्यांकन सीधी रेखा पद्धति पर अनुसूची में उल्लिखित दर पर दी गई है।

मूल्यांकन वर्ष के दौरान जोड़े गए अचल संपत्ति पर पूरे वर्ष के लिए दी गई है।

व्यक्तिगत अचल संपत्ति के योग के संबंध में 5000/- रुपये या उससे कम की राशि राजस्व खाते में दिखाई गई है।

**6. विविध खर्च :**

विलम्बित राजस्व खर्च प्राप्त वर्ष से 5 से 10 वर्षों की अवधि के लिए खर्च की प्रकृति के आधार पर बट्टे खाता में डाला गया है।

**7. विदेशी मुद्रा विनिमय :**

विदेशी मुद्रा के वर्ग में रखे गए विनिमय के दर का लेखांकन उसकी विनिमय तिथि पर किया गया है

**8. कराधान :**

यह ध्यान में रखते हुए कि आयकर अधिनियम 1961 के अधीन कोई आय आयकर योग्य नहीं है। विश्वविद्यालय, आय कर अधिनियम की धारा 10 (23सी) के तहत आय कर से मुक्त किया गया है। लेखा में आयकर हेतु कोई प्रावधान नहीं किया गया है।

**9. वर्तमान सम्पत्ति, ऋण एवं अग्रिम :**

प्रबंधन के मतानुसार वर्तमान सम्पत्ति, ऋण एवं अग्रिम साधारण व्यवसाय में प्राप्ति के मूल्य पर है, कम से कम तुलन पत्र में दर्शाए गए कुल राशि के बराबर होता है।

**10. किराया :**

पट्टा किराया का भुगतान पट्टे की शर्तों के आधार पर किया गया है।

### 1.1. प्रायोजित परियोजना :

जारी प्रायोजित परियोजनाओं के संबंध में प्रायोजकों से प्राप्त रकम को “वर्तमान देनदारियों व प्रावधान -वर्तमान देनदारियों ” मद में जमा किया जाता है। जब कभी इन परियोजनाओं पर व्यय आता है। अग्रिम दिया जाता है, या तो संबंधित परियोजना उपरी व्यय से पैसा निकाला जाता है, देनदारी खाता से रकम निकाला जाता है।

**विश्वविद्यालय अनुदान आयोग - विश्वविद्यालय या अन्य विभिन्न संगठनों द्वारा दिए जा रहे है कनिष्ठ शोध अध्येतावृत्ति को प्रायोजित परियोजना के जैसा ही खाता लिखा गया है केवल इस बात को छोड़कर कि व्यय सामान्यतः अध्येतावृत्ति या छात्रवृत्ति की प्रतिपूर्ति पर है जिसमें शोधार्थियों द्वारा किए जाए आकस्मिक व्यय के लिए भत्ता भी शामिल हो सकता है।**



## अनुसूची - 24

### लेखा पर टिप्पणी :

1. 1 से 22 अनुसूचियाँ 31 मार्च, 2016 के तुलन पत्र एवं उसी तिथि को समाप्त आय एवं व्यय लेखा से जुड़े हुए हैं एवं इनके अभिन्न अंग हैं।
2. **राजस्व मान्यता :**  
आय एवं व्यय को प्रोद्भवन आधार पर मान्यता दी गई है और सभी ज्ञात खर्च के लिए प्रावधान किया गया है।  
रूपये के राजस्व की 11,85,151.00 राजस्व नियम व शर्तों के अनुसार विभिन्न प्रायोजित परियोजनाओं / अनुदानों से प्राप्त उपरी आय (अनुसूची - 13) के रूप में गणना की गई है।
3. **क्रियाया :**  
विश्वविद्यालय वर्तमान में राज्य सरकार द्वारा कियया पर उपलब्ध कराए गए अस्थायी परिसर में कार्यरत है।  
पट्टा करार के अनुसार रूप 17,70,000.00 कियया (11.03.15 से 10.03.16 तक) केन्द्रीय प्रशिक्षण संस्थान, झारखंड सरकार को भुगतान कियया गया।
4. **निवेश :**  
सावधि जमा पर उपाजित ब्याज बैंक पुष्टिकरण के अनुसार मान्य है।  
सावधि जमा के अलावा स्वीप खाता शेष एसबीआई में रूप 39,20,806.00 पीएनबी में 13,25,000.00 तथा इलाहाबाद बैंक में ने 5,41,91,178.00 को इसकी प्रकृति के चलते वर्तमान परिसंपत्ति के रूप में दर्शाता गया है। “ अनुसूची -7 के अनुसार”
5. **अचल सम्पत्ति :**
  - वर्ष 2015-16 में वि.वि. अनुदान आयोग से प्राप्त अनुदान में से रूप 73,72,680.00/-की अचल सम्पत्ति का अधिग्रहण कियया गया। “अनुसूची-4” के अनुसार।
  - कम्प्यूटर, साफ्टवेयर, सूचना प्रौद्योगिकी एवं नेटवर्किंग जैसे संपत्ति को “कम्प्यूटर एवं पेरीफेरल सॉफ्टवेयर” के अधीन निर्धारित कियया गया है।

- सॉफ्टवेयर अधिग्रहण पर व्यय को अप्रत्यक्ष संपत्ति के रूप में लिखा गया है, मूल्यहास दर अधिक है। कम्प्यूटर तथा पैरीफेरल में किए गए मूल्यहास की तुलना में सॉफ्टवेयर में मूल्यहास 40 प्रतिशत की उँची दर पर दिया गया है।
- राजस्व एवं भूमि सुधार विभाग, झारखंड सरकार विश्वविद्यालय को तरफ से दान के रूप में चेरी मनातु, कांके ब्लॉक, रांची में 31.9.28 एकड़ भूमि दिया गया।
- इस वर्ष के दौरान दान के रूप में प्राप्त भूमि को 1 रु के नाममात्र मूल्य पर अचल संपत्ति “भूमि पर पूर्ण स्वामित्व” के रूप में अलग से दर्शाया गया है।
- प्रायोजित परियोजना के निधि से खरीद गए संपत्ति जो अबुसूची - 4 में दिखाए गए नियत संपत्ति में शामिल नहीं है। जैसा कि परियोजना ठेका में उल्लेख किया गया है कि ऐसे सभी संपत्ति जो परियोजना निधि से खरीदे गए है प्रायोजक के संपत्ति है।

#### पूँजी कार्य प्रगति पर :

वर्ष में प्रगतिरत पूँजीगत कार्य में कोई इजाफा नहीं हुआ है ना ही वर्ष में सीडब्ल्यूआईपी में कोई लाभ अर्जित किया गया। वर्तमान सीडब्ल्यूआईपी का विवरण निम्नवत है -

क. चेरी मनातु, कांके प्रखंड, राँची जिला में स्थायी परिसर में निर्माण विकास कार्य  
31.03.2016 को शेष - रु 102,94,95,236.00

ख. विश्वविद्यालय मैनेजमेंट सॉफ्टवेयर जो अब तक पूरी नहीं हुआ है या जिसे इस्तेमाल में नहीं लगाया गया है।  
31.03.2016 को शेष - रु 4,68,56,959.00

#### 6. मूल्यहास :

मूल्यहास की विलत समिति द्वारा स्वीकृत तथा कार्यकारिणी समिति द्वारा अनुमोदित अबुसूची - 4 में उल्लिखित दरों पर सरल रेखा पद्धति में दर्शाया गया है।

पूँजीकरण कार्य जो प्रगति में है उस पर मूल्यहास नहीं दर्शाया गया ।

#### 7. निधि का स्रोत :

वर्ष के दौरान XII वीं योजना सामान्य विकास सहायता के अनुसार यूजीसी द्वारा अनुदान सहायता के रूप में 3783.23 रु प्राप्त किया गया। जिसमें से 12 करोड़ 31 मार्च 2016 को प्राप्त होना था जो (4 अप्रैल, 2016 को आस्टीजीएस के माध्यम से खाता के प्राप्त हुआ।)  
वर्ष के दौरान बाबू जगजीवन राम चेंबर की स्थापना के लिए यूजीसी द्वारा अभिहित / चिन्हित 25.00 लाख रु की निधि प्राप्त की गई।

**8. वर्तमान देनदारियाँ :**

प्रायोजित फेलोशिप / प्रायोजित प्रोजेक्ट की देनदारियाँ अलग से लेखित की गई हैं तथा इसका ब्यौरा अनुसूची में रखा गया है।  
अनुसूची 3(a) 3(b)

**9. विविध व्यय :**

लेखांकन नीति के अनुसार रु 4,96,350/- की राशि (रु 49,63,500/- का 1/10वां भाग ) को वर्ष 2010-11 में बीएसएनएल को पोर्ट शुल्क के रूप में अदा किया (10 वर्षों के लिए अपफ्रंट फीस के रूप में) तथा आय एवं व्यय खाते में डाल दिया गया है और रु 19,85,400.00/- की शेष राशि को विलम्बित राजस्व व्यय के रूप में माना गया (जहां तक बट्टे खाता में नहीं डाला या समायोजित किया गया)। अनुसूची - 8 के अनुसार

- गत वर्ष के अंकों को यथावश्यक वर्तमान वर्ष के अंकों के साथ तुलना करने योग्य बनाने के लिए पुनः व्यवस्थापित एवं पुनः वर्गीकृत किया गया है।
- अंकों को निकटतम रुपये तक पूर्ण कर दिया है।

10. प्राप्ति एवं अदायगी लेखा आवश्यकता के अनुसार “अनुलग्नक” है।

केन्द्रीय विश्वविद्यालय के लिए

हा-  
श्री संतोष कुमार गुप्ता  
वित्त अधिकारी

हा-  
प्रो. नंद कुमार यादव 'इन्कू'  
कुलपति



**CENTRAL UNIVERSITY OF JHARKHAND**  
 केंद्रस्थान: राँची  
 (A Central University established by Act of Parliament of India in 2009)  
 CAMPUS - BRAMHABARUA, DIST. BOCHIRO, PIN - 835205  
 JHARKHAND.

राँची और गुवाहाटी कैंपस  
 31.03.2018 को समाप्त वर्ष के लिए

वर्ष	2015&16 (CY)	2014-15 (PY)	कुल	2015-16 (CY)	2014-15 (PY)
1. आर्थिक सेवा रिज में संचय रिज में संचय	- 4,955,401.00 186,036,136.00	- 16,377,079.00 85,568,458.00	- 21,332,480.00 271,604,594.00	117,502,417.00 8,222,980.00 15,538,789.00 17,938,036.00 5,977.00 3,028,116.00	114,510,238.00 5,020,231.00 17,938,036.00 107,481.00 1,728,965.00
2. अनुदान प्राप्त - वसुला संचयन और से - वसुला संचयन और से - अन्य स्रोतों से (द्वितीय)	- 258,323,000.00	- 250,000,000.00	- 508,323,000.00	-	-
3. वित्तिय सहायता - वसुला संचयन - वसुला संचयन - वसुला संचयन - वसुला संचयन	66,519,599.00 3,448,790.00 5,448,790.00 91,655.00	40,371,120.00 2,711,400.00 300.00 78,315.00	108,388,784.00	25,186,066.00	71,666,714.00
4. वित्तिय / वित्तिय सहायता - वित्तिय सहायता - वित्तिय सहायता	-	-	-	3,354,877.00	1,510,522.00
5. वित्तिय सहायता / सहायता के विभाजन में संचयन - वसुला संचयन और से - अन्य स्रोतों से (द्वितीय)	20,390,975.00	43,397,771.00	63,788,746.00	-	-
6. वित्तिय / वित्तिय सहायता के विभाजन में संचयन - वित्तिय सहायता	3,461,605.00	2,220,400.00	5,682,005.00	327,170,688.00	118,000,000.00
7. रिज से प्राप्त धन - वसुला संचयन - अन्य स्रोतों से (द्वितीय)	-	-	-	7,237,006.00	1,131,356.00
8. वसुला संचयन - वसुला संचयन - वसुला संचयन	-	-	-	10,898,349.00 10,719,455.00 786,072.00	5,461,171.00 9,602,787.00 588,493.00
9. अनुदान प्राप्त - वसुला संचयन - वसुला संचयन	253,142,999.00	50,989,526.00	304,132,525.00	136,800.00 10,707,277.00	435,674.00 5,206,934.00
10. अनुदान प्राप्त - वसुला संचयन - वसुला संचयन	188,450.00 485,853.00	25,000.00 522,370.00	674,303.00	54,559,110.00	37,489,747.00
11. अनुदान प्राप्त - वसुला संचयन - वसुला संचयन	771,000.00 14,098.00	224,740.00 24,277.00	795,278.00	7,931,276.00	4,955,401.00
12. वित्तिय सहायता - वसुला संचयन - वसुला संचयन	-	-	-	192,879,301.00	168,038,138.00
13. वित्तिय सहायता - वसुला संचयन - वसुला संचयन	2,698,258.00	900,000.00	3,598,258.00	-	-
14. वित्तिय सहायता - वसुला संचयन - वसुला संचयन	795,954,274.00	495,651,890.00	1,291,606,164.00	795,954,274.00	498,691,890.00

राँची और गुवाहाटी कैंपस के लिए  
 वर्ष 2018-19 के लिए  
 (राँची और गुवाहाटी कैंपस के लिए)  
 (राँची और गुवाहाटी कैंपस के लिए)

तीर्थाङ्क और द्वात्रिंशत् लेखा

एनपीएस टीयर - लेखा

राशि	देनदारियों	राशि	संपत्ति	राशि
	एनपीएस -1 लेखा प्रारंभिक शेष दिनांक 01.04.2015	4332872	एनपीएस -1 लेखा सदस्यता और योगदान बाकी 3/2016	2490406
	3/2015	1251032		-
	जोड: यू योगदान	21839713	निवेश	
	जोड: ब्याज दर			
	कम : एनएसडीएल में हस्तांतरित	23296898	अर्जित ब्याज बैंक से संतुलन नहीं	4500342
	जोड: सब यूसी के लिए 3/2016	2490406		
	व्यय पर आय का अतिरिक्त	-		
	शेष दिनांक 01.04.2015	285687		
	जोड : वर्ष के दौरान	-		
	कुल	6990748	कुल	6990748

एनपीएस टीयर - लेखा

राशि	व्यय	राशि	आय	राशि
	ब्याज खाता के खाता में जमा	-	व्यय निवेश पर अर्जित	-
	बैंक प्रभार	-	शेष : अर्जित ब्याज 31.03.2015	-
	व्यय पर आय के अतिरिक्त	-	अर्जित ब्याज बाकी नहीं	-
	कुल		कुल	

एनपीएस टीयर -1 लेखा

प्राप्तियां	राशि	भुगतान	राशि
प्रारंभिक शेष दिनांक 01.04.2015	4332872	निवेश	
एनपीएस टीयर -1 लेखा खुद सदस्यता	10744958	आहरण / एनएसडीएल की वापसी	23296898
विश्वविद्यालय योगदान	11094755	31.03.2016 तक शेष	2875687
ब्याज निवेश में प्राप्त	-		
बैंक बचत खाते पर ब्याज	-		
निवेश भुनाया	-		
कुल	26172585	कुल	26172585